

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Paul M. & Diane G. Ehlman
DOCKET NO.: 04-28738.001-R-1 & 04-28738.001-R-1
PARCEL NO.: 08-11-418-010-0000 & 08-11-418-011-0000

The parties of record before the Property Tax Appeal Board are Paul M. & Diane G. Ehlman, the appellants and the Cook County Board of Review.

The subject property consists of a single family dwelling prorated over two tax parcels. The subject property is a 52-year-old, one-story single-family dwelling of frame and masonry construction containing 1,774 square feet of living area and located in Elk Grove Township, Cook County. The residence contains one and one-half bathrooms, a partial basement, air conditioning, a fireplace and a two-car garage.

The appellants submitted evidence before the PTAB claiming unequal treatment in the land assessment as the basis of the appeal. In support of this argument, the appellants offered 21 suggested comparable land assessments located within three blocks of subject. These properties consist of single-family dwellings of approximately the same age as the subject. The comparables contain lot sizes of between 9,739 and 23,616 square feet of land area and have land assessments ranging from \$15,843 to \$14,169 or from \$0.56 to \$0.60 per square foot of land. Based on this evidence, the appellants requested a reduction in the subject's land assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final total land assessment of \$15,159, or \$0.83 per square foot of land area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a block of the subject. The comparables consist of single-family residential lots. The

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
04-28738.001-R-1	08-11-418-010	\$4,500	\$10,448	\$14,948
04-28738.002-R-1	08-11-418-011	\$6,449	\$10,448	\$16,897

Subject only to the State multiplier as applicable.

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comparable lots range in size from 15,600 to 20,461 square feet of land area and have land assessments of between \$6,547 and \$13,104 or from \$0.32 to \$0.84 per square foot of land area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The board of review's evidence provided a print out with a 2005 and 2006 assessment printing of the subject's land assessments and property characteristics. The non-triennial 2005 and 2006 assessment printing disclose a 2005 and 2006 change in the land assessment for both parcels from \$5,700 to \$4,500 for parcel -010 and from \$8,169 to \$6,449 for parcel -011.

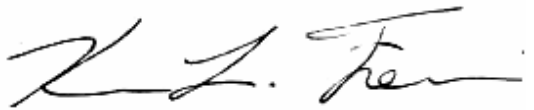
"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the County's 2005 and 2006 non-triennial land assessment corrections it is appropriate to reduce the appellants' 2004 total land assessment to \$10,949.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.




Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.